

# EXHIBIT C

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

RICHARD A. WILLIAMSON, ON BEHALF  
OF AND AS TRUSTEE FOR AT HOME  
BONDHOLDERS' LIQUIDATING TRUST

Plaintiffs,

v.

VERIZON COMMUNICATIONS INC.,  
VERIZON SERVICES CORP.,  
VERIZON CORPORATE RESOURCES  
GROUP LLC, VERIZON DATA SERVICES  
LLC, VERIZON NEW YORK INC.,  
AT&T INC., AT&T OPERATIONS, INC.,  
AT&T SERVICES, INC.,

Defendants.

CIVIL ACTION

ECF CASE

Civil Action No. 1:11-cv-04948 (LTS)(KNF)

**DECLARATION OF RICHARD J.  
SINTON IN SUPPORT OF AT&T INC.'S  
MOTION TO DISMISS**

**DECLARATION OF RICHARD SINTON IN SUPPORT OF  
AT&T INC.'S MOTION TO DISMISS**

I, Richard J. Sinton hereby declare as follows:

1. I am over the age of twenty-one and fully competent to make this Declaration. I make this Declaration upon personal knowledge.

2. I am a General Attorney in the Law Department of AT&T Services, Inc. responsible for state and local tax matters. I have been in that position since 1983 and with the Company since 1982. In my position, I am personally familiar with the tax structure and holdings of AT&T Inc., AT&T Operations, Inc., and AT&T Services, Inc. All of the statements in this Declaration are, unless otherwise indicated, based upon my personal knowledge, review of corporate and business records, and interviews with appropriately knowledgeable persons. The statements contained herein are true and correct.

3. In connection with their opposition to AT&T Inc.'s motion to dismiss for lack of

personal jurisdiction, Plaintiffs alleged that AT&T Inc. owns two parcels of real property in New York City, located at 811 Tenth Avenue and 33 Thomas Street.

4. Based upon my review of corporate and business records, I have determined that in connection with SBC's acquisition of AT&T in 2005, AT&T, Inc. (formerly SBC Communications, Inc.) filed a transfer tax return to satisfy what it believed were the requirements of Section 1404 (e) of the New York Tax Law.

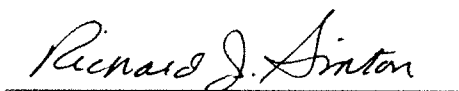
4. Upon reviewing corporate and business records, I have determined that AT&T Inc. does not own and has never owned any real property in New York.

5. Upon reviewing corporate and business records, I have determined that AT&T Inc. has never paid property taxes in New York.

6. Attached as Exhibit 1 is a true and accurate copy of the Quarterly Statement of Accounts from the NYC Department of Finance, confirming that AT&T Communications, Inc. is the registered taxpayer of 811 Tenth Avenue and 33 Thomas Street.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed this 9th day of May 2012.

A handwritten signature in cursive script, reading "Richard J. Sinton", is written over a horizontal line.

Richard J. Sinton

# EXHIBIT 1

Quarterly  
Statement of Account

33 Thomas

Owner Name: AT&T COMMUNICATIONS, INC.  
Property Address:  
Borough, Block & Lot: MANHATTAN (1), 70022, 0211  
Ident Number: A22-25

Mailing Address:  
AT AND T. COMMUNICATIONS  
P.O. BOX 7207  
BEDMINSTER, NJ 07921-7207

## Statement Billing Summary

(Reflects Account Activity From Your Last Statement Through November 18, 2011)

Previous Balance	\$0.00
Amount Paid	\$0.00
Interest	\$0.00
Unpaid Balance, If Any	\$0.00
Current Amount Due	\$0.00
Total Amount Due By January 3, 2012	\$0.00
Overpayments/Credits On Account	\$41,255.70



If you use online banking, update your payment instructions with our new mailing address:  
PO Box 680, Newark, NJ 07101-0680

001400.01  
2949

page 1 of 2



THIS STATEMENT IS FOR YOUR INFORMATION ONLY  
If You Pay Via On-Line Banking You Must Include This Account Number: 1-70022-0211

Pay Today The Easy Way  
[nyc.gov/payonline](http://nyc.gov/payonline)

Total Amount Due By January 3, 2012

\$0.00

#BWNFFBV  
#8880932111118016#  
4514005686 PRESORT 5686 1 MB 0.390 P1C24 <>  
AT AND T. COMMUNICATIONS  
P.O. BOX 7207  
BEDMINSTER NJ 07921-7207

Amount Enclosed: 

If Paying The Easy Way Isn't For You,  
Mail Payment To:  
NYC Department of Finance  
P.O. Box 680  
Newark, NJ 07101-0680



8880932111118 01 1700220211 000000000000 000000000000 120103270081001 7



33 Thomas

Overpayments/Credits On Account	Activity Date	Date	Amount
Finance-Utility Property		01/01/2012	\$0.00
Adopted Tax Rate			\$-41,255.70
<b>Total Overpayments/Credits On Account</b>			<b>\$-41,255.70</b>

**How We Calculated Your Property Tax For July 1, 2011 Through June 30, 2012**

Tax Class 4 - Commercial Property	<b>Tax Rate</b>			
Original Tax Rate Billed June 2011	10.3120%			
New Tax Rate	10.1520%			
<b>Estimated Market Value \$57,338,000</b>	<b>Billable Assessed Value</b>	<b>New Tax Rate</b>		<b>Taxes</b>
<b>Tax Before Exemptions And Abatements</b>	<b>\$25,784,820</b>	<b>X 10.1520%</b>	<b>=</b>	<b>\$2,617,675</b>
<b>Tax Before Abatements</b>	<b>\$25,784,820</b>			<b>\$2,617,675</b>
<b>Annual Property Tax</b>				<b>\$2,617,675</b>
<b>Original Property Tax Billed In June 2011</b>	<b>\$25,784,820</b>			<b>\$2,658,931</b>
<b>Change In Property Tax Bill Based On New Tax Rate</b>				<b>\$-41,256</b>

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**Did Your Mailing Address Change?**

If So, Please Visit Us At **[nyc.gov/changemailingaddress](http://nyc.gov/changemailingaddress)** Or Call 311.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.





Quarterly

## Statement of Account

841 1046

Owner Name: AT&T COMMUNICATIONS, INC.  
Property Address:  
Borough, Block & Lot: MANHATTAN (1), 70022, 0191  
Ident Number: A22-23

Mailing Address:  
AT AND T. COMMUNICATIONS  
P.O. BOX 7207  
BEDMINSTER, NJ 07921-7207

## Statement Billing Summary

(Reflects Account Activity From Your Last Statement Through November 18, 2011)

Previous Balance	\$0.00
Amount Paid	\$0.00
Interest	\$0.00
Unpaid Balance, If Any	\$0.00
Current Amount Due	\$0.00
Total Amount Due By January 3, 2012	\$0.00
Overpayments/Credits On Account	\$30,720.22

If you use online banking, update your payment instructions with our new mailing address:  
PO Box 680, Newark, NJ 07101-0680

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2948

page 1 of 2



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If You Pay Via On-Line Banking You Must Include This Account Number: 1-70022-0191

Pay Today The Easy Way  
[nyc.gov/payonline](http://nyc.gov/payonline)

Total Amount Due By January 3, 2012

\$0.00

#BWNFFBV  
#8880930111118010#  
4514005685 PRESCOT 5685 1 MB 0.390 P1C24 <>  
AT AND T. COMMUNICATIONS  
P.O. BOX 7207  
BEDMINSTER NJ 07921-7207

Amount Enclosed: 

If Paying The Easy Way Isn't For You,  
Mail Payment To:  
NYC Department of Finance  
P.O. Box 680  
Newark, NJ 07101-0680



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811 10A

Overpayments/Credits On Account	Activity Date	Date	Amount
Finance-Utility Property		01/01/2012	\$0.00
Adopted Tax Rate			\$-30,720.22
<b>Total Overpayments/Credits On Account</b>			<b>\$-30,720.22</b>

**How We Calculated Your Property Tax For July 1, 2011 Through June 30, 2012**

Tax Class	4 - Commercial Property	Tax Rate	
Original Tax Rate Billed June 2011		10.3120%	
New Tax Rate		10.1520%	
<b>Estimated Market Value</b>	<b>\$42,667,000</b>	<b>Billable Assessed Value</b>	<b>New Tax Rate</b>
<b>Tax Before Exemptions And Abatements</b>		<b>\$19,200,150 X</b>	<b>10.1520% =</b>
<b>Tax Before Abatements</b>		<b>\$19,200,150</b>	<b>\$1,949,199</b>
<b>Annual Property Tax</b>			<b>\$1,949,199</b>
<b>Original Property Tax Billed In June 2011</b>		<b>\$19,200,150</b>	<b>\$1,979,919</b>
<b>Change In Property Tax Bill Based On New Tax Rate</b>			<b>\$-30,720</b>

**Pay Today The Easy Way**  
**nyc.gov/payonline**

**Did Your Mailing Address Change?**

If So, Please Visit Us At [nyc.gov/changemailingaddress](http://nyc.gov/changemailingaddress) Or Call 311.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

